

IN THE DISTRICT COURT OF THE UNITED STATES  
FOR THE MIDDLE DISTRICT OF GEORGIA  
COLUMBUS DIVISION

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DATE 2-6-14  
DEPUTY CLERK, U.S. DISTRICT COURT  
MIDDLE DISTRICT OF GEORGIA

UNITED STATES OF AMERICA : CRIMINAL NO. 4:14-CR-1  
v. :  
DAYO OBEBE : VIOLATION: 26 U.S.C. § 7201

**INFORMATION**

THE UNITED STATES ATTORNEY CHARGES:

**GENERAL ALLEGATIONS**

At all times material to this Information:

1. Defendant DAYO OBEBE resided in Muscogee County, Georgia, within the Middle District of Georgia.
2. Defendant DAYO OBEBE was a licensed dentist in Georgia and Alabama.
3. Defendant DAYO OBEBE owned and operated "Moon Road Cosmetic & Family Dentistry" in Columbus, Georgia, within the Middle District of Georgia and "Brent Dental Clinic" in Brent, Alabama, each of which was an income-producing dental practice.
4. The Internal Revenue Service ("IRS") was an agency of the United States Department of the Treasury responsible for enforcing and administering the tax laws of the United States and collecting taxes owed to the Treasury of the United States.

**COUNT ONE**  
(Tax Evasion - 2006)

1. The factual allegations contained in Paragraphs 1 through 4 of the General Allegations Section of this Information are realleged and incorporated herein as if copied verbatim.
2. On or about October 3, 2007, within the Middle District of Georgia, defendant DAYO OBEBE, a resident of Columbus, Georgia, within the Middle District of Georgia, who during the

calendar year 2006 was married, did willfully attempt to evade and defeat a significant part of the income tax due and owing by him and his spouse to the United States of America for the calendar year 2006 by committing the following acts, among others:

- A. Preparing and causing to be prepared, and signing and causing to be signed, a false and fraudulent joint U.S. Individual Income Tax Return, IRS Form 1040, on behalf of himself and his spouse, which tax return was filed with the Internal Revenue Service, stating that their joint taxable income for the calendar year 2006 was \$192,487 and that the amount of tax due and owing thereon was \$43,543 when, in fact, as defendant DAYO OBEBE then and there well knew and believed, their joint taxable income for the calendar year 2006 was significantly more than the amount reported on the tax return and their joint tax due and owing to the United States of America was significantly more than the amount reported on the tax return; and
- B. On or about January 31, 2008, intentionally concealing material facts from an IRS Revenue Agent during an audit of said tax return by falsely representing to the Revenue Agent that he accurately reported his income when, in fact, he knew he did not accurately report his income.

All in violation of Title 26, United States Code, Section 7201 and Title 18, United States Code, Section 2.

MICHAEL J. MOORE  
UNITED STATES ATTORNEY  
*Michael E. Hyde, Jr.*

BY: *Justin K. Gelfand* *Charles M. Edgar, Jr.*  
JUSTIN K. GELFAND  
CHARLES M. EDGAR, JR.  
TRIAL ATTORNEYS  
TAX DIVISION  
U.S. DEPARTMENT OF JUSTICE